

**County of Placer, California**

**Statement of Net Assets  
Proprietary Funds  
June 30, 2002**

	<b>Business-type Activities-Enterprise Funds</b>						<b>Governmental Activities-Internal Service Funds</b>
	<b>Transit</b>	<b>Facilities</b>	<b>Health and Human Services</b>	<b>County Service Areas</b>	<b>Sewer Maintenance Districts</b>	<b>Total</b>	
<b>Assets</b>							
Current assets:							
Cash and investments	\$ 2,258,607	\$ 16,365,879	\$ 677,765	\$ 1,070,643	\$ 6,055,927	\$ 26,428,821	\$ 26,897,181
Receivables (net)	243,119	-	7,551	110,775	226,352	587,797	4,317,085
Due from other funds	206,926	-	30,952	-	-	237,878	60,000
Due from other governments	609,445	-	803,549	-	-	1,412,994	-
Inventories	-	-	-	-	-	-	793,216
Prepaid items	334	23,535	14,290	-	-	38,159	7,264
Total current assets	3,318,431	16,389,414	1,534,107	1,181,418	6,282,279	28,705,649	32,074,746
Noncurrent assets:							
Restricted cash and investments	-	1,036,860	-	-	-	1,036,860	-
Advances to other funds	-	-	-	-	62,659	62,659	482,876
Capital assets:							
Land	-	1,169,413	-	37,914	190,821	1,398,148	27,686
Buildings and improvements	3,157,049	18,477,556	-	460,958	16,995,785	39,091,348	1,096,426
Equipment	6,003,377	114,771	161,452	-	379,487	6,659,087	15,691,196
Infrastructure	-	173,792	-	5,214,541	71,538,967	76,927,300	-
Construction in progress	-	19,517	-	-	3,124,079	3,143,596	285,849
Less accumulated depreciation	(3,359,711)	(14,106,667)	(89,436)	(1,784,083)	(27,334,985)	(46,674,882)	(7,834,804)
Total capital assets (net of accumulated depreciation)	5,800,715	5,848,382	72,016	3,929,330	64,894,154	80,544,597	9,266,353
Total noncurrent assets	5,800,715	6,885,242	72,016	3,929,330	64,956,813	81,644,116	9,749,229
Total assets	9,119,146	23,274,656	1,606,123	5,110,748	71,239,092	110,349,765	41,823,975
<b>Liabilities</b>							
Current liabilities:							
Accounts payable and accrued liabilities	104,135	104,521	584,660	13,214	629,728	1,436,258	1,274,519
Due to other funds	44,605	-	-	60,000	-	104,605	2,793,371
Due to other governments	66,498	1,070	-	-	-	67,568	-
Deposits from others	-	111,220	-	-	41,683	152,903	7,409
Compensated absences	82,475	12,709	56,309	-	-	151,493	172,434
Interest payable	-	11,951	-	1,275	33,234	46,460	-
Deferred revenue	765,518	76,942	9,635	-	-	852,095	-
Capital lease obligations	-	-	-	-	146,507	146,507	-
Bonds payable	-	250,000	-	5,000	-	255,000	-
Total current liabilities	1,063,231	568,413	650,604	79,489	851,152	3,212,889	4,247,733
Noncurrent liabilities:							
Compensated absences	64,785	121,036	230,917	-	-	416,738	572,412
Advances from other funds	-	-	-	180,101	-	180,101	632,032
Self insurance liabilities	-	-	-	-	-	-	18,522,000
Capital lease obligations	-	-	-	-	790,841	790,841	-
Landfill postclosure	-	5,063,122	-	-	-	5,063,122	-
Bonds payable	-	2,815,000	-	41,000	-	2,856,000	-
Total noncurrent liabilities	64,785	7,999,158	230,917	221,101	790,841	9,306,802	19,726,444
Total liabilities	1,128,016	8,567,571	881,521	300,590	1,641,993	12,519,691	23,974,177
<b>Net Assets</b>							
Invested in capital assets, net of related debt	5,800,715	2,783,382	72,016	3,883,330	63,956,806	76,496,249	9,266,353
Unrestricted	2,190,415	11,923,703	652,586	926,828	5,640,293	21,333,825	8,583,445
Total net assets	\$ 7,991,130	\$ 14,707,085	\$ 724,602	\$ 4,810,158	\$ 69,597,099	97,830,074	\$ 17,849,798
Adjustment to reflect the net assets of the District Services Internal Service Fund reported as business-type activities.						1,315,845	
Net assets of business-type activities (Page 13)						\$ 99,145,919	

The notes to the financial statements are an integral part of this statement.